

SPECIAL MEETING OF THE CITY COUNCIL:

Austin, Texas, January 23, 1920.

Present & E. M. Scarbrough

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor Yett, Councilmen Alford, Graham, Haynes and Ward, 5; absent, none.

The protest and appeal of E. M. Scarbrough and others from the raise in values of the properties in their names was read. W. D. Hart, Attorney, and others addressed the Council.

The motion of Councilman Haynes, seconded by Councilman Graham, that the petition be taken under advisement, carried by the following vote: Ayes, Mayor Yett, Councilmen Alford, Graham, Haynes and Ward, 5; nays, none.

The Council then recessed.

SPECIAL MEETING OF THE CITY COUNCIL:

Austin, Texas, January 24, 1920.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor Yett, Councilmen Alford, Graham, Haynes and Ward, 5; absent, none.

Councilman Haynes introduced the following resolution:

WHEREAS, on November 28, 1919, E. M. Scarbrough, Alfred Smith, Ernest Nalle, Ewell Nalle, Mrs. Sallie Nalle, Edgar Nalle, Walter Bremond, E. C. Bartholomew for Mrs. Clara Davis, American National Bank, E. P. Wilmet, Austin National Bank, State National Bank, J. Silverstein, R. C. Roberdeau, J. H. Robinson, Jr., Pierre Bremond, Mrs. Augusta Bremond, R. W. Shipp, May Robinson, Lewis Hancock, Thad A. Thomson, T. W. Gregory, Mrs. J. W. Cooke, Mr. Henry Lee Borden, Mrs. H. C. Nall, The Stelfox Company, L. J. Schneider, E. B. Robinson and Mrs. R. M. Swearingen filed with the City Council the following instrument of writing, to wit:

"We respectfully protest and appeal from the raise in values on the property in our names; the values of which said property have been raised by the Board of Equalization, and against which raise we then and there protested. We consider the raise an arbitrary raise, without just cause. We do not believe the value of the property presented by us has undergone a change in value which would warrant a raise, and we do not believe the raise just, equitable or coming at a time when additional tax burdens should be added to our already heavy burdens. We make this protest for ourselves and our property and for those we represent"; and

WHEREAS, said written appeal of said parties was presented and argued to the City Council by said parties, in person and through their attorney, W. D. Hart, on January 22, 1920, in the course of which presentation and argument it was charged by said parties that the Board of Equalization had made an arbitrary raise of ten percent on the values of all properties situated in the business district of the City of Austin, without reference to the true values of said properties and not for the purpose of accomplishing an equalization of values of said property with all other property situated within the City of Austin; and

WHEREAS, the members of the Board of Equalization have informed the City Council, that wherever the values of property had been raised by them during their sessions that same was done for the purpose of

equalizing said values with other property values generally, and it was found, in the judgment of said Board, that the values of the property situated within the business district were assessed too low to effect its equalization with the other property of the City, and that, in its judgment all of said business property should be raised at least ten percent on the assessments made by the respective owners thereof, in order to accomplish such equalization; and

WHEREAS, the appeal of said parties hereinabove set out does not specifically state the things complained of and does not show by particulars wherein the values of the properties owned respectively by the parties signing said appeal have not been equalized with other values in the city and does not show that said properties have not been legally and equitably assessed according to the percentage of values generally observed by the City Assessor and Collector in assessing other property in the City; and no evidence has been presented to the City Council, for the purpose of enabling it to determine the merits of the appeal of said parties respectively, in so far as same would obtain in the case of each particular piece of property but said appeal has been had from a general action and policy of the Board of Equalization in raising all of the values of property situated in the business district, without showing that such action was not warranted for the purpose of equalizing said values with the values of property in the City generally, and without showing that the property of the city generally was assessed too high, and without showing that any of said properties situated in the business district and owned by said parties has been assessed at a higher percentage of their true values respectively than the percentage of values observed by the City Assessor in making assessments of city property generally; and

WHEREAS, the report of the Board of Equalization for the year 1919 is now on the table of the City Council for its approval and adoption, and it will be necessary to make such approval and adoption for the purpose of determining the aggregate property valuations of the City of Austin before the annual budget for the year 1919 can be legally prepared and put in force; and

WHEREAS, numbers of parties who own property situated within the business district of the City, the values of which were affected by the general raise of the Board of Equalization, have already paid their taxes for the year 1919; and

WHEREAS, it has been ascertained that the Board of Equalization has made numerous raises of values in all portions of the City outside of the business district; and

WHEREAS, no property in the City of Austin has been assessed at its full value, as is permitted by law; and

WHEREAS, the appeal of the parties hereinabove named has been presented in such general terms, that same would require an entire review by the Council of the action of the Board of Equalization, as contained in its report, in order to intelligently and fairly determine the merits of said appeal, and in order not to commit any injustice to other property holders in the City, and if such action be taken by the City Council at this time

same would consume such a length of time as to seriously delay the preparation and adoption of the City Budget beyond the time required by the City Charter; and if the City Council should revise the action of said Board of Equalization generally in its raise of property values in the business district, same would result in great confusion in the office of the City Collector, in that the City Council, in justice and fairness, must order the return of the proper proportion of taxes to those parties who have already paid same on property situated in the business district based upon such reductions as the City Council might order, and in addition thereto such action would in all probability result in discrimination against many parties owning property outside of said business district; and

WHEREAS, unless a specific appeal and showing to the contrary is made before the City Council of any particular wherein the Board of Equalization has erred in its judgment, it is sound policy that its report must be approved generally; therefore

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That no action be taken on the protest and appeal of the parties hereinabove named at this time, but that same be laid upon the table subject to the conditions hereinafter set out, to-wit: that the attorney of the parties signing said protest and appeal be notified by the City Clerk that he may so amend said protest and appeal so as to set out the specific properties involved and the things complained of, and that said parties be given until January 29, 1920, in which to file and present said amendment or amendments; and

BE IT FURTHER RESOLVED :

That it is the sense of the City Council that if any case involved in such appeal shall show that the value of said property has not been equalized with other values generally or that same has been assessed at a greater percentage of value than is observed by the City Assessor generally, proper relief will be given in such case by revision of the action of the Board of Equalization thereon;

The above resolution was adopted by the following vote: Ayes, Mayor Yett, Councilmen Alford, Graham, Haynes and Ward, 5; nays, none.

The annual reports of H. E. Nitschke, Detective, J. D. Platt, Chief of Police, and Mrs. Frank Buchner, Police Matron, were read and ordered filed.

The Council then adjourned.
John H. [unclear]
City Clerk

*Business Reports
 J. D. Platt
 H. E. Nitschke
 Mrs. Frank Buchner*